

FYE 2009 Review - Annual Financial Report

School District: Boyle County
 Audit Firm Name: Critchfield & Critchfield, CPA
 Date: 2/22/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	5,319,078.46	5,670,419.69	-351,341.23	5,670,420.00	-0.31	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,762,737.00	-3,762,737.00	0.00	3,762,737.00	
Revenue (State) - 3XXX (Not 3900)	10,183,735.23	10,212,617.23	-28,882.00	13,975,354.00	-3,762,736.77	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	15,502,813.69	19,645,773.92	-4,142,960.23	19,645,774.00	-0.08	
Expenditures-Not including Transfers Out or On Behalf	16,138,520.95	16,117,932.29	20,588.66	19,880,669.00	-3,762,736.71	
Expenditures-On Behalf	0.00	3,762,737.00	-3,762,737.00	0.00	3,762,737.00	
Total Expenditures	16,138,520.95	19,880,669.29	-3,742,148.34	19,880,669.00	0.29	
Excess (Deficiency) of Revenues Over Expenditures	-635,707.26	-234,895.37	-400,811.89	-234,895.00	-0.37	
Other Financing Sources - Not Transfers In	2,500.00	2,500.00	0.00	2,500.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	29,253.00	29,253.00	0.00	29,253.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	129,250.67	154,991.19	-25,740.52	154,991.00	0.19	
Total Other Financing Sources, Uses and Transfers	-97,497.67	-123,238.19	25,740.52	-123,238.00	-0.19	
Net Change in Fund Balance	-733,204.93	-358,133.56	-375,071.37	-358,133.00	-0.56	
Beginning Fund Balance - July 1	1,989,679.49	1,989,679.49	0.00	2,012,115.00	-22,435.51	Beginning balance differences to be determined
Ending Balance - June 30	1,256,474.56	1,631,545.93	-375,071.37	1,653,982.00	-22,436.07	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	3,762,737.00	-3,762,737.00	0.00	3,762,737.00	Refer
On-Behalf Expenditures by Fund	0.00	3,762,737.00	-3,762,737.00	0.00	3,762,737.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	99,890.62	99,890.62	0.00	99,891.00	-0.38	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,273,687.57	1,429,712.04	-156,024.47	1,429,712.00	0.04	
Revenue (Federal) – 4XXX	1,530,788.34	1,530,788.34	0.00	1,530,788.00	0.34	
Total Revenues	2,904,366.53	3,060,391.00	-156,024.47	3,060,391.00	0.00	
Expenditures-Not including Transfers Out and not 0280	3,036,138.00	3,036,138.00	0.00	3,036,138.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,036,138.00	3,036,138.00	0.00	3,036,138.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	-131,771.47	24,253.00	-156,024.47	24,253.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	5,000.00	5,000.00	0.00	5,000.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	29,253.00	29,253.00	0.00	29,253.00	0.00	
Total Other Financing Sources, Uses and Transfers	-24,253.00	-24,253.00	0.00	-24,253.00	0.00	
Net Change in Fund Balance	-156,024.47	0.00	-156,024.47	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-156,024.47	0.00	-156,024.47	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 310 (Capital Outlay) (310)					
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	245,442.00	245,442.00	0.00	245,442.00	0.00
Total Revenues	245,442.00	245,442.00	0.00	245,442.00	0.00
Expenditures-Not including Transfers Out	82,967.00	0.00	82,967.00	0.00	0.00
Total Expenditures	82,967.00	0.00	82,967.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	162,475.00	245,442.00	-82,967.00	245,442.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	121,159.00	204,126.00	-82,967.00	204,126.00	0.00
Total Other Financing Sources, Uses and Transfers	-121,159.00	-204,126.00	82,967.00	-204,126.00	0.00
Net Change in Fund Balance	41,316.00	41,316.00	0.00	41,316.00	0.00
Beginning Fund Balance - July 1	2,703.00	2,703.00	0.00	2,703.00	0.00
Ending Balance - June 30	44,019.00	44,019.00	0.00	44,019.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 320 (Building) (320)					
Revenue (Local) - 1XXX	544,683.00	544,683.00	0.00	544,683.00	0.00
Revenue (State) – 3XXX	330,317.00	330,317.00	0.00	330,317.00	0.00
Total Revenues	875,000.00	875,000.00	0.00	875,000.00	0.00
Expenditures-Not including Transfers Out	168,932.80	0.00	168,932.80	0.00	0.00
Total Expenditures	168,932.80	0.00	168,932.80	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	706,067.20	875,000.00	-168,932.80	875,000.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	675,580.07	844,512.87	-168,932.80	844,513.00	-0.13
Total Other Financing Sources, Uses and Transfers	-675,580.07	-844,512.87	168,932.80	-844,513.00	0.13
Net Change in Fund Balance	30,487.13	30,487.13	0.00	30,487.00	0.13
Beginning Fund Balance - July 1	5,252.30	5,252.30	0.00	5,252.00	0.30
Ending Balance - June 30	35,739.43	35,739.43	0.00	35,739.00	0.43

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	-1,625.08	77,362.02	-78,987.10	77,362.00	0.02	
Revenue (State) – 3XXX	0.00	0.00	0.00	40,000.00	-40,000.00	Difference is Intergovernmental State; see page 14 of audit report
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	-1,625.08	77,362.02	-78,987.10	117,362.00	-39,999.98	
Expenditures-Not including Transfers Out	335,820.83	344,714.04	-8,893.21	344,714.00	0.04	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	335,820.83	344,714.04	-8,893.21	344,714.00	0.04	
Excess (Deficiency) of Revenues Over Expenditures	-337,445.91	-267,352.02	-70,093.89	-227,352.00	-40,000.02	
Other Financing Sources - Not Transfers In - Not 52XX	483,858.56	0.00	483,858.56	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	483,858.56	0.00	483,858.56	0.00	0.00	
Net Change in Fund Balance	146,412.65	-267,352.02	413,764.67	-227,352.00	-40,000.02	Refer to page 14 of audit report
Beginning Fund Balance - July 1	0.00	0.00	0.00	580,844.00	-580,844.00	Beginning balance differences to be determined
Ending Balance - June 30	146,412.65	-267,352.02	413,764.67	353,492.00	-620,844.02	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	436,449.00	-436,449.00	See page 38 of audit report; Intergovernmental State is the difference
Total Revenues	0.00	0.00	0.00	436,449.00	-436,449.00	
Expenditures - Not Including Transfers Out	834,931.32	1,549,020.64	-714,089.32	1,549,021.00	-0.36	
Total Expenditures	834,931.32	1,549,020.64	-714,089.32	1,549,021.00	-0.36	
Excess (Deficiency) of Revenues Over Expenditures	-834,931.32	-1,549,020.64	714,089.32	-1,112,572.00	-436,448.64	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	917,989.74	1,195,630.06	-277,640.32	1,195,630.00	0.06	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	917,989.74	1,195,630.06	-277,640.32	1,195,630.00	0.06	
Net Change in Fund Balance	83,058.42	-353,390.58	436,449.00	83,058.00	-436,448.58	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	83,058.42	-353,390.58	436,449.00	83,058.00	-436,448.58	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	19,525,997.14	23,903,968.94	-4,377,971.80	24,380,418.00	-476,449.06	See explanations above
Total Expenditures - Governmental Funds	20,597,310.90	24,810,541.97	-4,213,231.07	24,810,542.00	-0.03	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,071,313.76	-906,573.03	-164,740.73	-430,124.00	-476,449.03	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	483,358.56	-500.00	483,858.56	-500.00	0.00	
Net Change in Fund Balance - Governmental Funds	-587,955.20	-907,073.03	319,117.83	-430,624.00	-476,449.03	
Beginning Fund Balance - July 1 - Governmental Funds	1,997,634.79	1,997,634.79	0.00	2,600,914.00	-603,279.21	
Ending Fund Balance - June 30 - Governmental Funds	1,409,679.59	1,090,561.76	319,117.83	2,170,290.00	-1,079,728.24	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	640,753.58	640,517.58	236.00	640,518.00	-0.42	
Total Operating Revenues	640,753.58	640,517.58	236.00	640,518.00	-0.42	
Expenditures-Not including Transfers Out or On-behalf	1,152,578.89	1,242,265.89	-89,687.00	1,316,130.00	-73,864.11	
Expenditures-On Behalf	0.00	73,864.00	-73,864.00	0.00	73,864.00	
Expenditures - Depreciation Only (Fund 81)	27.19	46,385.03	-46,357.84	45,760.00	625.03	
Total Operating Expenses	1,152,606.08	1,362,514.92	-209,908.84	1,361,890.00	624.92	
Operating Income (Loss)	-511,852.50	-721,997.34	210,144.84	-721,372.00	-625.34	
Non-Operating Revenue - Interest Income Only (Local) - 1510	2,126.61	2,126.61	0.00	2,127.00	-0.39	
Revenue (State) - 3XXX	0.00	12,998.00	-12,998.00	86,862.00	-73,864.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	73,864.00	-73,864.00	0.00	73,864.00	
Donated Commodities - 4550	0.00	0.00	0.00	75,458.00	-75,458.00	
Revenue (Federal) - 4XXX, not 4550	476,881.00	604,542.00	-127,661.00	529,084.00	75,458.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	479,007.61	693,530.61	-214,523.00	693,531.00	-0.39	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-32,844.89	-28,466.73	-4,378.16	-27,841.00	-625.73	
Beginning Net Assets - July 1	311,129.84	311,129.84	0.00	708,090.00	-396,960.16	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	278,284.95	282,663.11	-4,378.16	680,249.00	-397,585.89	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	44,694.80	44,694.80	0.00	44,695.00	-0.20	
Total Operating Revenues	44,694.80	44,694.80	0.00	44,695.00	-0.20	
Expenditures-Not including Transfers Out	33,613.73	34,989.73	-1,376.00	33,465.00	1,524.73	
Total Operating Expenses	33,613.73	34,989.73	-1,376.00	33,465.00	1,524.73	
Operating Income (Loss)	11,081.07	9,705.07	1,376.00	11,230.00	-1,524.93	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,376.00	-1,376.00	1,376.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	1,376.00	-1,376.00	1,376.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	3,000.00	3,000.00	0.00	3,000.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	3,000.00	3,000.00	0.00	3,000.00	0.00	
Net Income (Loss)	14,081.07	14,081.07	0.00	15,606.00	-1,524.93	See page 19 of audit report
Beginning Net Assets - July 1	0.00	0.00	0.00	-27,044.00	27,044.00	Beginning balance differences to be determined
Ending Net Assets - June 30	14,081.07	14,081.07	0.00	-11,438.00	25,519.07	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	685,448.38	685,212.38	236.00	685,213.00	-0.62	
Total Operating Expenses - Proprietary Funds	1,186,219.81	1,397,504.65	-211,284.84	1,395,355.00	2,149.65	See explanations above
Operating Income (Loss) - Proprietary Funds	-500,771.43	-712,292.27	211,520.84	-710,142.00	-2,150.27	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	479,007.61	694,906.61	-215,899.00	694,907.00	-0.39	
Net Transfers In (Out) - Proprietary Funds	3,000.00	3,000.00	0.00	3,000.00	0.00	
Net Income (Loss) - Proprietary Funds	-18,763.82	-14,385.66	-4,378.16	-12,235.00	-2,150.66	
Net Assets, July 1, 2008 - Proprietary Funds	311,129.84	311,129.84	0.00	681,046.00	-369,916.16	
Net Assets, June 30, 2009 - Proprietary Funds	292,366.02	296,744.18	-4,378.16	668,811.00	-372,066.82	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	14,512.00	-14,512.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	14,512.00	-14,512.00	Refer to revised page 40 of audit report
Deductions	14,511.68	14,511.68	0.00	14,512.00	-0.32	
Total Deductions	14,511.68	14,511.68	0.00	14,512.00	-0.32	
Change in Net Assets	-14,511.68	-14,511.68	0.00	0.00	-14,511.68	
Beginning Net Assets - July 1	0.00	0.00	0.00	29,481.00	-29,481.00	
Ending Net Assets - June 30	-14,511.68	-14,511.68	0.00	29,481.00	-43,992.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	16,913.04	16,913.04	0.00	16,913.00	0.04	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	16,913.04	16,913.04	0.00	16,913.00	0.04	
Deductions	15,626.87	15,626.87	0.00	15,721.00	-94.13	
Total Deductions	15,626.87	15,626.87	0.00	15,721.00	-94.13	
Change in Net Assets	1,286.17	1,286.17	0.00	1,192.00	94.17	
Beginning Net Assets - July 1	0.00	0.00	0.00	8,026.00	-8,026.00	Beginning balance differences to be determined
Ending Net Assets - June 30	1,286.17	1,286.17	0.00	9,218.00	-7,931.83	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	16,913.04	16,913.04	0.00	31,425.00	-14,511.96	
Total Deductions - Fiduciary Funds	30,138.55	30,138.55	0.00	30,233.00	-94.45	See explanations above
Change in Net Assets - Fiduciary funds	-13,225.51	-13,225.51	0.00	1,192.00	-14,417.51	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	37,507.00	-37,507.00	
Ending Net Assets - June 30 - Fiduciary Funds	-13,225.51	-13,225.51	0.00	38,699.00	-51,924.51	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	73,864.00	-73,864.00	0.00	73,864.00	Refer to page 36, note M On behalf payments are not separated in audit report
Fund 51 - On-Behalf Expenditures	0.00	73,864.00	-73,864.00	0.00	73,864.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	75.02	1,588,726.19	-1,588,651.17	1,589,352.00	-625.81	Refer to page 31 of audit report
Depreciation Expense - Fund 81	27.19	46,385.03	-46,357.84	-44,235.00	90,620.03	Refer to page 31 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	3,837,977.00	-3,837,977.00	3,870,695.75	-32,718.75	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	1,376.00	-1,376.00	Refer to page 36 of audit report; On behalf payments total amount of \$3,837,977
On-Behalf Payments (Audit - KDE Web)	0.00	-3,837,977.00	3,837,977.00	-3,869,319.75	31,342.75	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	75.02	1,588,726.19	-1,588,651.17	0.00	1,588,726.19	Not evaluating at this time
Change Total assets	-75.02	-1,588,726.19	1,588,651.17	0.00	-1,588,726.19	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-75.02	-1,588,726.19	1,588,651.17	0.00	-1,588,726.19	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	27.19	46,385.03	-46,357.84	0.00	46,385.03	Not evaluating at this time
Change Total assets	-27.19	-46,385.03	46,357.84	0.00	-46,385.03	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-27.19	-46,385.03	46,357.84	0.00	-46,385.03	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	622.69	-622.69	0.00	622.69	Not evaluating at this time
Change Total assets	0.00	-622.69	622.69	0.00	-622.69	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	-622.69	622.69	0.00	-622.69	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	102.21	1,635,733.91	-1,635,631.70	0.00	1,635,733.91	See above
Change in Total Fixed Assets	-102.21	-1,635,733.91	1,635,631.70	0.00	-1,635,733.91	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-102.21	-1,635,733.91	1,635,631.70	0.00	-1,635,733.91	